

EXHIBIT 32


**U.S. DEPARTMENT OF COMMERCE
Patent and Trademark Office**
IN REPLY TO THE FOLLOWING AND THE FILING DATE:

1. SER. NO. 358308	2. MARK DESIGN ONLY-MISCELLANEOUS	3. PAPER NO.
3. APPLICANT IDEAL TOY CORPORATION		4. MAILING DATE JUL 27 1982
4. ADDRESS RICHARD M. RABKIN IDEAL TOY CORPORATION 184-10 JAMAICA AVE. HOLLIS, NEW YORK 10036		5. ADDRESS COMMISSIONER OF PATENTS AND TRADEMARKS WASHINGTON D. C. 20231 AND FURNISH YOUR ZIP CODE AND TELEPHONE NUMBER IN ALL CORRESPONDENCE

FORM PTO 36-33 (REV. 12-76) (FORMERLY PTO-1293) U.S. DEPT. OF COMM. Pat & TM Office

The address of all correspondence not containing fee payments should include the words, "Box 5". The response should indicate the mailing date of this action and the Attorney/Examiner's division number.

After review of the above identified application for trademark and/or service mark registration, applicant is advised as follows:

Registration is refused on the Principal Register because the design sought to be registered appears to be the configuration of applicant's goods and the configuration appears to be primarily functional in nature. See In re The Deister Concentrator Company, Inc., 129 USPQ 314 (CCPA 1961) and In re Tesco Chemicals, Inc., 181 USPQ 59 (TTAB 1973).

While registration has been refused on the above-noted grounds, applicant is entitled to respond to the findings by submission of evidence and/or argument that tend to support the registrability of the mark.

The present identification of goods is indefinite for purposes of registration. The following identification is suggested and should be adopted, if accurate:
Three-dimensional puzzles.

A search of the Office records fails to show that the mark, when applied to applicant's goods and/or services, so resembles any registered mark as to be likely to cause confusion, or to cause mistake, or to deceive. TMEP Section 1105.01.

KG:cvs/wed

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A proper response to THIS OFFICE action must be received within 6 months from the date of this action in order to avoid ABANDONMENT.

PTOL-36 (REV. 10/80)

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